

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:	)	
THE FINANCIAL OVERSIGHT AND	)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	PROMESA
as representative of	)	Title III
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> ,	)	Case No. 17-BK-3283-LTS
Debtors. <sup>1</sup>	)	(Jointly Administered)
	)	
	)	

In re:	)	
THE FINANCIAL OVERSIGHT AND	)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	PROMESA
as representative of	)	Title III
PUERTO RICO ELECTRIC POWER AUTHORITY,	)	Case No. 17-BK-4780-LTS
Debtor.	)	<b>This Application relates only to</b>
	)	<b>PREPA, and shall be filed in the</b>
	)	<b>lead Case No. 17 –BK-3283-LTS</b>
	)	<b>and in PREPA’s Title III Case</b>
	)	<b>(Case No. 17-BK-4780-LTS)</b>
	)	
	)	

**VERIFIED STATEMENT OF NORTON ROSE FULBRIGHT US LLP DISCLOSING  
CONNECTIONS TO MATERIAL INTERESTED PARTIES RELATED TO THE  
PUERTO RICO ELECTRIC POWER AUTHORITY PURSUANT TO PUERTO RICO  
RECOVERY ACCURACY IN DISCLOSURE ACT**

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Pursuant to the *Order Approving List of Material Interested Parties Pursuant to The Puerto Rico Recovery Accuracy In Disclosures Act* [ECF No. 20467<sup>2</sup>] (the “Order”) and the Puerto Rico Recovery Accuracy in Disclosures Act, Pub. L. No. 117-82 (“PRRADA”), Norton Rose Fulbright US LLP (“NRF”), in its capacity as special debt financing counsel for the Puerto Rico Electric Power Authority (“PREPA”), hereby submits this verified statement (the “NRF Statement”), which conforms to the disclosure requirements of Rule 2014(a) of the Federal Rules of Bankruptcy Procedure and sets forth the connections of NRF with any PREPA MIPs (as hereinafter defined).

### **BACKGROUND**

1. On February 22, 2022, the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as sole Title III representative of the Commonwealth of Puerto Rico (the “Commonwealth”), the Puerto Rico Sales Tax Financing Corporation (“COFINA”), the Puerto Rico Highways and Transportation Authority (“HTA”), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), the Puerto Rico Electric Power Authority (“PREPA”), and the Puerto Rico Public Buildings Authority (“PBA” and collectively with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “Title III Debtors”) and pursuant to section 315(b) of the Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”), filed the *Motion of Financial Oversight and Management Board for Puerto Rico Requesting Order Approving Proposed List of Material Interested Parties Pursuant to the Puerto Rico Recovery Accuracy in Disclosures Act* [ECF No. 20194] (the “Motion”), seeking Court approval of a list of material interested parties attached thereto as Exhibit “A” (the “Initial MIP List”) pursuant to PRRADA.

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<sup>2</sup> All docket entry references herein are to entries in Case No. 17-3283, unless otherwise specified. Capitalized terms used but not otherwise defined herein have the meanings given to them in the Motion (as hereinafter defined).

2. On March 21, 2022, the Court entered its *Order Regarding Proposed List of Material Interested Parties Pursuant to the Puerto Rico Recovery Accuracy in Disclosure Act* [ECF No. 20419], directing the Oversight Board to file an amended MIP List.

3. On March 29, 2020, the Oversight Board filed the *Notice of Filing Amended List of Material Interested Parties Pursuant to Puerto Rico Recovery Accuracy in Disclosures Act* [ECF No. 20458], which attached a list of material interested parties with respect to all Title III Debtors as Exhibit A thereto (the “Amended MIP List”). The Amended MIP List broke out the material interested parties in separate schedules for each of the Title III Debtors. The schedules to the Amended MIP List which relate to PREPA consist of the following (each of the parties listed therein, collectively, the “PREPA MIPs”): Schedule 1 (Debtors); Schedule 2 (Current Oversight Board Executive Director, Members, and Staff); Schedule 3 (United States Trustee Personnel for the District of Puerto Rico); Schedule 4(D) (Professionals Retained in PREPA Title III Case); Schedule 5(D) (Other Parties in Interest - PREPA); Schedule 6 (Statutory Committee Members); Schedule 7(D) (Plan Support Agreement Parties - PREPA); Schedule 8(D) (Material Creditors of PREPA); and Schedule 9(D) (Inactive Claims - PREPA).

4. On March 30, 2022, the Court entered the Order, which approved the Amended MIP List and directed all professionals to file the disclosures required under PRRADA. Accordingly, NRF hereby submits this NRF Statement and the Certification of Lawrence A. Bauer attached hereto as Exhibit A (the “Bauer Certification”).

#### **NO ADVERSE INTERESTS**

5. NRF has completed a conflict check that compares the names of all parties identified as PREPA MIPs on the Amended MIP List against a list of NRF’s current and former clients. In addition, through two NRF firm-wide emails, NRF has advised of the firm’s

representation of PREPA and solicited information from its attorneys to determine whether any potential conflicts of interest exist with its representation of PREPA in this case.

6. To the best of NRF's knowledge, based upon the Bauer Certification, NRF does not hold or represent any interest adverse to PREPA or any of the other PREPA MIPs in connection with the matters upon which it has been retained other than as disclosed in the Bauer Certification. NRF may have represented certain PREPA MIPs in matters unrelated to PREPA or this case. Further, NRF is a large firm with an international practice and may in the past have represented and/or currently represents, and may in the future represent, other entities not currently known to NRF who may be PREPA MIPs or may be affiliated with PREPA MIPs, in matters wholly unrelated to this case.

7. To the best of NRF's knowledge, other than as disclosed in the Bauer Certification, neither NRF nor its partners, counsel, or associates have any connections with the PREPA MIPs.

8. With respect to all of the foregoing, NRF will supplement this Statement and the Bauer Certification if any facts or circumstances are discovered that require additional disclosure.

Dated: June 30, 2022  
In New York City, New York

/s/ Lawrence A. Bauer  
Lawrence A. Bauer  
NY Bar No. 1828946  
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*Special Debt Financing Counsel to the  
Puerto Rico Electric Power Authority*

**Exhibit A**

**Certification of Lawrence A. Bauer**

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:	)	
THE FINANCIAL OVERSIGHT AND	)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	PROMESA
as representative of	)	Title III
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> ,	)	Case No. 17-BK-3283-LTS
Debtors. <sup>1</sup>	)	(Jointly Administered)
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In re:	)	
THE FINANCIAL OVERSIGHT AND	)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	PROMESA
as representative of	)	Title III
PUERTO RICO ELECTRIC POWER AUTHORITY,	)	Case No. 17-BK-4780-LTS
Debtor.	)	<b>This Application relates only to</b>
	)	<b>PREPA, and shall be filed in the</b>
	)	<b>lead Case No. 17 –BK-3283-LTS</b>
	)	<b>and in PREPA’s Title III Case</b>
	)	<b>(Case No. 17-BK-4780-LTS)</b>
	)	

**CERTIFICATION OF LAWRENCE A. BAUER IN SUPPORT OF VERIFIED  
STATEMENT OF NORTON ROSE FULBRIGHT US LLP DISCLOSING  
CONNECTIONS TO MATERIAL INTERESTED PARTIES RELATED TO THE  
PUERTO RICO ELECTRIC POWER AUTHORITY PURSUANT TO PUERTO RICO  
RECOVERY ACCURACY IN DISCLOSURE ACT**

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Lawrence A. Bauer hereby certifies as follows:

1. I am an attorney admitted to practice in the State of New York. I am a partner in the law firm of Norton Rose Fulbright US LLP (“NRF”), and am a resident in its New York office, located at 1301 Avenue of the Americas, New York, New York, 10019. I make this certification in accordance with Rule 2014(a) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Puerto Rico (the “Local Rules”). This Certification is further in support of the *Verified Statement of Norton Rose Fulbright US LLP Disclosing Connections to Material Interested Parties Related to the Puerto Rico Electric Power Authority Pursuant to Puerto Rico Recovery Accuracy in Disclosure Act* (the “NRF Statement”),<sup>2</sup> disclosing connections to PREPA MIPs as required under PRRADA. The purpose of this Certification is to provide the disclosures required under PRRADA.

2. NRF acts as special debt financing counsel to the Puerto Rico Electric Power Authority in connection with its PROMESA bankruptcy case. NRF (or attorneys now at NRF while at predecessor firms) has represented PREPA in connection with various financing and other matters, including drafting PREPA’s 1974 trust agreement and amendments thereto, since the 1970s. At this time, the term of NRF’s current Professional Services Agreement with PREPA ends on June 30, 2022.

3. Subject to the disclosures contained in this Statement, to the best of my knowledge and information, NRF does not represent any interest adverse to PREPA or the other PREPA MIPs in connection with the matters upon which it has been retained.

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<sup>2</sup> Capitalized terms used but otherwise not defined herein shall have the meanings ascribed to such terms in the NRF Statement.

4. To the best of my knowledge and information, NRF has no material connection with any of the PREPA MIPs, except as disclosed herein.

5. In preparing this Certification, persons acting under my supervision submitted to NRF's computer conflict database all parties identified as PREPA MIPs on the Amended PREPA List. This database compared these names against a list of NRF's current and former clients. In addition, NRF sent an email to all attorneys within the firm advising of our representation of PREPA and soliciting information from its attorneys to determine whether any potential conflicts of interest exist with respect to its representation of PREPA in this case. No such conflict has been identified. Nevertheless, NRF remains in the process of gathering and analyzing such information and will supplement its disclosures, if necessary.

6. NRF maintains and systematically updates its conflict check system in the regular course of business of the firm, and it is the regular practice of the firm to make and maintain these records. The conflict check system and adverse party index maintained by NRF are designed to include every matter on which the firm is now or has been engaged, by which entity the firm is now or has been engaged, and, in each instance, the identity of related parties and adverse parties and the attorney in the firm that is knowledgeable about the matter. The database is regularly updated for every new matter undertaken by NRF.

7. NRF currently represents those PREPA MIPs identified as "Current Client" on the attached Schedule 1 in matters unrelated to PREPA or this Title III case.<sup>3</sup>

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<sup>3</sup> NRF is a member of the Norton Rose Fulbright Verein, a Swiss Verein, whose members also include Norton Rose Fulbright LLP, Norton Rose Fulbright Australia, Norton Rose Fulbright Canada LLP, and Norton Rose Fulbright South Africa (incorporated as Deney's Reitz, Inc.), each of which is a separate legal entity. Norton Rose Fulbright Verein helps coordinate the activities of the members but does not itself provide legal services to clients. Out of an abundance of caution, and for the purposes of full disclosure, certain of the clients, former clients, and affiliates identified on Schedule 1 may include those of member firms other than NRF.



8. NRF and certain of its partners, counsel, and associates have also in the past represented PREPA MIPs in matters unrelated to PREPA or this Title III case, as also indicated on Schedule 1, identified as “Former Client.”

9. To the extent that the search results showed that NRF had represented affiliates of any party listed as a PREPA MIP on the Amended MIP List, those parties are, out of an abundance of caution, separately listed on Schedule 1, identified as “Affiliates”.

10. In addition, NRF has in the past represented and/or currently represents and may in the future represent, other parties not currently known to NRF that may be affiliated with PREPA MIPs in matters wholly unrelated to PREPA’s Title III case. If any new relevant facts or relationships are discovered or arise, NRF will use reasonable efforts to identify such further facts or developments and will file a supplemental certificate to the extent required by Bankruptcy Rule 2014(a).

11. To the best of my knowledge, none of the representations disclosed by NRF herein comprise a material component of NRF’s practice.

12. NRF is not an equity security holder or an insider of any of the Debtors included as PREPA MIPs, as each of the Debtors is a governmental instrumentality formed under the laws of Puerto Rico or, as to the Commonwealth, the Constitution and laws of the United States.

13. With respect to the following parties who are included as PREPA MIPs on the Amended MIP List, NRF also has the following additional connections.

a. With respect to Syncora Guarantee, Inc. (“Syncora”), and as referenced in Schedule 1, NRF represents Syncora as a Current Client in matters unrelated to PREPA. Additionally, NRF currently represents Syncora in matters related to its rights vis-à-vis holders of bonds that it has

insured, including bonds issued by PREPA. This representation does not entail adversity to PREPA.

b. NRF represents Donald Keith Ellison, formerly President of Cobra Acquisitions, LLC, in connection with an indictment filed against him and others in the United States District Court for the District of Puerto Rico, entitled *United States of America v. Ahsha Nateef Tribble, et al.*, Criminal Case No. 19-541 (FAB), with respect to certain actions allegedly taken in connection with the replacement of portions of PREPA power system damaged by Hurricane Maria. While Cobra Acquisitions LLC is a PREPA MIP, Mr. Ellison is not; thus, this matter is disclosed out of an abundance of caution. The case against Mr. Ellison has been settled, subject to court approval on August 17, 2022.

c. With respect to the following professionals employed by PREPA and/or which act as financial advisors and are identified as PREPA MIPs, and in addition to the information disclosed in Schedule 1 with respect to each entity, Berkeley Research Group, LLC (“Berkeley”) has been retained as a financial advisor to NRF client Brazos Electric Power Cooperative, Inc. in its bankruptcy case, current pending in the United States Bankruptcy Court for the Southern District of Texas, Houston Division, Case No. 21-30725. The daughter of one of NRF’s senior counsel who is not working on this case or on any PREPA related matter also interned with Berkeley last summer, and has accepted employment with Berkeley in the near future. With respect to Ankura Consulting Group, LLC (“Ankura”), the son of one of NRF’s partners who is not working on this case or on any PREPA related matter has a summer internship with Ankura. With respect to The Brattle Group, Inc. (“Brattle”), a partner at NRF who is not working on this case or on any PREPA related matter has engaged Brattle as an expert witness in a matter not related to PREPA.

I verify, under penalty of perjury, that the foregoing is true and correct to the best of my information, knowledge, and belief.

/s/ Lawrence A. Bauer  
Lawrence A. Bauer

## Schedule 1

### Norton Rose Fulbright's Disclosure of Connections with PREPA MIPs

As noted below, NRF has represented or currently represents certain of the PREPA MIPs, including various persons or entities that may be related to or affiliated with the PREPA MIPS, in matters unrelated to PREPA and its Title III case.<sup>4</sup>

<b><u>ENTITY</u></b>	<b><u>CATEGORY</u></b>	<b><u>RELATIONSHIP<sup>5</sup></u></b>
Commonwealth of Puerto Rico	Debtor	Affiliate is Current Client; Entity is Former Client; NRF Partner Eric Tashman is a bondholder
Puerto Rico Highways and Transportation Authority	Debtor	Affiliate is Current Client; NRF Partner Eric Tashman is a bondholder
Puerto Rico Public Buildings Authority	Debtor	Affiliate is Current Client
Arthur J. Gonzalez	Current Oversight Board Executive, Director, Member or Staff	Former Client
Ankura Consulting Group, LLC	Professional Retained in PREPA Title III Case; Financial Advisor	Affiliate is Current Client
Berkeley Research Group, LLC	Professional Retained in PREPA Title III Case	Former Client
The Brattle Group, Inc.	Professional Retained in PREPA Title III Case	Former Client
Brown Rudnick LLP	Professional Retained in PREPA Title III Case	Former Client
Citigroup Global Markets Inc.	Professional Retained in PREPA Title III Case	Entity and affiliates are Current Clients
Deloitte Consulting LLP	Professional Retained in PREPA Title III Case	Entity and affiliates are Current Clients or Former Clients

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<sup>4</sup> In setting forth its relationships, NRF has in certain instances assumed the existence of the relationship based on close name similarity. For certain individuals or entities, NRF has been unable to verify based on the information available whether the individual identified by the Debtor is the same as an individual identified by NRF's conflict check system. Out of an abundance of caution, those individuals and entities have been listed on this schedule, denoted with an "\*".

<sup>5</sup> "Current Client" and "Former Client" encompass current and former clients of NRF, as well as current and former clients of all other members of the Norton Rose Fulbright Verein (collectively with NRF, the "Norton Rose Fulbright Verein"). "Affiliate" means a member of the Norton Rose Fulbright Verein represents or has represented affiliates of the name searched, or assumes an affiliation based on similarity of name for which there was not an exact match.

Deloitte Financial Advisory Services LLP	Professional Retained in PREPA Title III Case	Affiliate is Current Client
Duff & Phelps LLC	Professional Retained in PREPA Title III Case	Entity and Affiliate are Current Clients and Affiliate is Former Client
Ernst & Young LLP	Professional Retained in PREPA Title III Case	Entity and Affiliates are Current Clients
FTI Consulting, Inc.	Professional Retained in PREPA Title III Case	Entity and Affiliates are Current Clients and Entity is Former Client
Godfrey & Kahn, S.C.	Professional Retained in PREPA Title III Case	Former Client
Greenberg Traurig, LLP	Professional Retained in PREPA Title III Case	Entity is Current Client and Former Client
Jenner & Block LLP	Professional Retained in PREPA Title III Case	Former Client
McKinsey & Company Puerto Rico Consulting, Inc.	Professional Retained in PREPA Title III Case	Affiliate is Current Client, Former Client
Nixon Peabody LLP	Professional Retained in PREPA Title III Case	Current Client
O'Melveny & Myers LLP	Professional Retained in PREPA Title III Case	Current Client, Former Client
Paul Hastings LLP	Professional Retained in PREPA Title III Case	Current Client, Former Client
Proskauer Rose LLP	Professional Retained in PREPA Title III Case	Former Client
Rothschild & Co US Inc.	Professional Retained in PREPA Title III Case	Affiliate is Current Client
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION	Other Party in Interest—PREPA; Plan Support Agreement Party—PREPA; Material Creditor of PREPA	Current Client
ASSURED GUARANTY CORP.	Other Party in Interest—PREPA; Plan Support Agreement Party—PREPA; Material Creditor of PREPA	Affiliate or Affiliates are Current Client, Former Client
ASSURED GUARANTY MUNICIPAL CORP.	Other Party In Interest; Plan Support Agreement Party—PREPA; Material Creditor of PREPA	Current Client, Former Client
PUERTO RICO FISCAL AGENCY AND FINANCIAL ADVISORY AUTHORITY	Other Party in Interest—PREPA	Current Client
SYNCORA GUARANTEE, INC.	Other Party in Interest—PREPA; Plan Support	Current Client

	Agreement Party; Material Creditor of PREPA	
American Federation of Teachers	Statutory Committee Member: Official Committee of Unsecured Creditors	Affiliate is Current Client
Service Employees International Union	Statutory Committee Member: Official Committee of Unsecured Creditors	Affiliate may be Former Client*
TRADEWINDS ENERGY BARCELONETA, LLC	Statutory Committee Member; Material Creditor of PREPA; Inactive Claim	Affiliate is Current Client
TRADEWINDS ENERGY VEGA BAJA, LLC	Material Creditor of PREPA; Inactive Claim	Affiliate is Current Client
Juan Ortiz	Official Committee of Retired Employees of Puerto Rico Member	May be Former Client*
Marcos A. Lopez	Official Committee of Retired Employees of Puerto Rico Member	May be Former Client*
AG CAPITAL RECOVERY PARTNERS VIII, L.P.	Plan Support Agreement Party—PREPA	Affiliate is Current Client
NUTMEG PARTNERS, L.P.	Plan Support Agreement Party—PREPA	Affiliate is Current Client
CENTERBRIDGE CREDIT PARTNERS MASTER, L.P.	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
CENTERBRIDGE SPECIAL CREDIT PARTNERS II, L.P.	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
CENTERBRIDGE SPECIAL CREDIT PARTNERS III, L.P.	Plan Support Agreement Party—PREPA	Entity and Affiliate are Current Clients and Entity is Former Client
FRANKLIN STRATEGIC INCOME FUND - CANADA	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
FTIF-FRANKLIN STRATEGIC INCOME FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
FSS-FRANKLIN STRATEGIC INCOME FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
FTVIP – FRANKLIN STRATEGIC INCOME VIP FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
FIST-FRANKLIN TOTAL RETURN FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
GOLDENTREE ASSET MANAGEMENT LP	Plan Support Agreement Party—PREPA	Current Client, Former Client

KNIGHTHEAD ANNUITY & LIFE ASSURANCE COMPANY	Plan Support Agreement Party—PREPA	Affiliate is Former Client
KNIGHTHEAD MASTER FUND, L.P.	Plan Support Agreement Party—PREPA	Affiliate is Former Client
INVESCO OPPENHEIMER ROCHESTER AMT-FREE MUNICIPAL FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
INVESCO OPPENHEIMER ROCHESTER AMT-FREE NEW YORK MUNICIPAL FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
INVESCO OPPENHEIMER ROCHESTER CALIFORNIA MUNICIPAL FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
INVESCO OPPENHEIMER ROCHESTER LIMITED TERM CALIFORNIA MUNICIPAL FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
INVESCO OPPENHEIMER ROCHESTER SHORT DURATION HIGH YIELD MUNICIPAL FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
INVESCO OPPENHEIMER ROCHESTER LIMITED TERM NEW YORK MUNICIPAL FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
INVESCO OPPENHEIMER ROCHESTER NEW JERSEY MUNICIPALS FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
INVESCO OPPENHEIMER ROCHESTER PENNSYLVANIA MUNICIPAL FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
INVESCO OPPENHEIMER ROCHESTER HIGH YIELD MUNICIPAL FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
INVESCO OPPENHEIMER ROCHESTER MUNICIPALS FUND	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
MASSMUTUAL INTERNATIONAL HOLDINGS MSC, INC.	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client

MASSMUTUAL UNIFIED TRADITIONAL	Plan Support Agreement Party—PREPA	Affiliate is Current Client, Former Client
ABENGOA PUERTO RICO S.E.	Material Creditor of PREPA	Affiliate is Current Client, Former Client
ABENGOA S.A.	Material Creditor of PREPA	Entity and Affiliate are Former Clients
AURELIUS CAPITAL MASTER, LTD.	Material Creditor of PREPA	Affiliate is Current Client
AURELIUS INVESTMENT, LLC	Material Creditor of PREPA	Affiliate is Current Client
AURELIUS OPPORTUNITIES FUND, LLC	Material Creditor of PREPA	Affiliate is Current Client
COBRA ACQUISITIONS LLC	Material Creditor of PREPA	Affiliate is Current Client, Former Client
AMTRUST FINANCIAL SERVICES, INC.	Material Creditor of PREPA	Entity and Affiliate are Current Clients, Former Clients
AES PUERTO RICO L.P.	Material Creditor of PREPA	Affiliate is Former Client
CMA BUILDERS CORP	Material Creditor of PREPA; Inactive Claim	Former Client
DAVIDSON KEMPNER INSTITUTIONAL PARTNERS, L.P.	Material Creditor of PREPA	Affiliate is Current Client, Former Client
WHITEFISH ENERGY HOLDINGS, LLC	Material Creditor of PREPA	Affiliate is Former Client
PUERTO RICO AQUEDUCT AND SEWER AUTHORITY	Material Creditor of PREPA	Current Client
CONNECTICUT GENERAL LIFE INSURANCE COMPANY	Material Creditor of PREPA	Entity and Affiliate are Current Clients and Former Clients
RGA REINSURANCE COMPANY	Material Creditor of PREPA	Affiliate is Current Client, Former Client
SILVER POINT CAPITAL OFFSHORE MASTER FUND, L.P.	Material Creditor of PREPA	Affiliate is Current Client, Former Client
SILVER POINT CAPITAL FUND, L.P.	Material Creditor of PREPA	Affiliate is Current Client, Former Client
BRIGADE CAPITAL MANAGEMENT, LP	Material Creditor of PREPA	Former Client
U.S. BANK NATIONAL ASSOCIATION IN ITS CAPACITY AS TRUSTEE UNDER THE TRUST	Material Creditor of PREPA	Affiliate is Current Client



AGREEMENT DATED JANUARY 1, 1974		
MONARCH CAPITAL MASTER PARTNERS III LP	Material Creditor of PREPA	Affiliate is Current Client, Former Client
MONARCH CAPITAL MASTER PARTNERS IV LP	Material Creditor of PREPA	Affiliate is Current Client, Former Client
PRISMA SPC HOLDINGS LTD. SEGREGATED PORTFOLIO AG	Material Creditor of PREPA	Affiliate is Former Client
MARATHON ASSET MANAGEMENT,LP,ON BEHALF OF FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT	Material Creditor of PREPA	Affiliate is Current Client, Former Client
BLUEMOUNTAIN CAPITAL MANAGEMENT, LLC, ON BEHALF OF ITSELF AND FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT	Material Creditor of PREPA	Former Client
INVESCO HIGH YIELD MUNICIPAL FUND OF AIM TAX - EXEMPT FUNDS (INVESCO TAX EXEMPT FUNDS)	Material Creditor of PREPA	Affiliate is Current Client, Former Client
INVESCO SHORT DURATION HIGH YIELD MUNICIPAL FUND OF AIM COUNSELOR SERIES TRUST (INVESCO COUNSELOR SERIES TRUST)	Material Creditor of PREPA	Affiliate is Current Client, Former Client
ACLARA TECHNOLOGIES LLC	Material Creditor of PREPA	Affiliate is Current Client, Former Client
VITOL INC.	Material Creditor of PREPA	Affiliate is Current Client, Former Client
GOLDMAN SACHS DYNAMIC MUNICIPAL INCOME FUND	Material Creditor of PREPA	Affiliate is Current Client, Former Client
GOLDMAN SACHS HIGH YIELD MUNICIPAL FUND	Material Creditor of PREPA	Affiliate is Current Client, Former Client

GOLDMAN SACHS SHORT DURATION TAX FREE FUND	Material Creditor of PREPA	Affiliate is Current Client, Former Client
RS LEGACY CORPORATION	Material Creditor of PREPA	Affiliate is Former Client
PROVIDENT LIFE AND ACCIDENT INSURANCE COMPANY	Material Creditor of PREPA	Affiliate is Current Client, Former Client
UNUM LIFE INSURANCE COMPANY OF AMERICA	Material Creditor of PREPA	Affiliate is Current Client, Former Client
VICTOR HERNANDEZ DIAZ, ESCROW AGENT, REPRESENTED BY UBS TRUST COMPANY OF PR	Material Creditor of PREPA	Affiliate is Current Client, Former Client
TRAFALGAR ENTERPRISES, INC.	Material Creditor of PREPA	Affiliate is Current Client, Former Client
ECO ELECTRICA, L.P.	Material Creditor of PREPA	Former Client
SOLUS OPPORTUNITIES FUND 5 LP	Material Creditor of PREPA	Former Client
CARLOS PÉREZ-MOLINA, ANA FIGUEROA, AND THE CONJUGAL PARTNERSHIP BETWEEN THEM	Material Creditor of PREPA	Ana Figueroa* is a Former Client
SCOTIABANK DE PUERTO RICO, AS ADMINISTRATIVE AGENT	Material Creditor of PREPA	Affiliate is Current Client
ARCH MORTGAGE INSURANCE COMPANY	Material Creditor of PREPA	Affiliate is Current Client, Former Client
COLONIAL LIFE & ACCIDENT INSURANCE COMPANY	Material Creditor of PREPA	Affiliate is Former Client
DEPARTMENT OF THE TREASURY	Material Creditor of PREPA	Current Client*
DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE	Material Creditor of PREPA; Inactive Claim—PREPA	Former Client
GG ALTERNATIVE ENERGY CORPORATION	Material Creditor of PREPA	Affiliate is Current Client
LS BOND FUND	Material Creditor of PREPA	Affiliate is Former Client
NATIONAL UNION FIRE INSURANCE CO OF PITTSBURGH, PA. ON BEHALF OF THE	Material Creditor of PREPA	Affiliate is Current Client, Former Client

ENTITIES LISTED ON EXHIBIT A		
STEWART TITLE GUARANTY CO-MASTER	Material Creditor of PREPA	Affiliate is Current Client, Former Client
WELLS FARGO STRATEGIC MUNICIPAL BOND FUND	Material Creditor of PREPA	Affiliate is Current Client
WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE	Inactive Claim—PREPA	Wilmington Trust, National Association is a Current Client, Former Client
Caribe GE International Energy Services Corp.	Inactive Claim—PREPA	Affiliate is Current Client
TECHNICAL POWER SERVICES	Inactive Claim—PREPA	Former Client*
IEH AUTO PARTS LLC DBA AUTO PLUS AUTO PARTS	Inactive Claim—PREPA	Former Client
VERTECH INC.	Inactive Claim—PREPA	Affiliate is Former Client
STATE STREET GLOBAL ADVISORS TRUST COMPANY	Inactive Claim—PREPA	Affiliates are Former Clients
Gibson, Dunn & Crutcher LLP	Counsel	Current Client; Former Client
Hogan Lovells US LLP	Counsel	Current Client; Former Client
Latham & Watkins	Counsel	Entity and Affiliate are Current Clients, Former Clients
McDermott Will & Emery LLP	Counsel	Current Client; Former Client
Moore & Van Allen PLLC	Counsel	Current Client; Former Client
Morgan, Lewis & Bockius LLP	Counsel	Current Client
Paul, Weiss, Rifkind, Wharton & Garrison LLP	Counsel	Current Client; Former Client
Drinker Biddle & Reath, LLP	Counsel	Entity and Affiliate are Former Clients
Akin Gump Strauss Hauer & Feld LLP	Counsel	Current Client, Former Client
Baring LLC	Counsel	Affiliate is Current Client, Former Client*
Bracewell LLP	Counsel	Affiliate is current client
Davis, Polk & Wardwell, LLP	Counsel	Current Client
Foley & Lardner LLP	Counsel	Current Client, Former Client

Cigna Investments, Inc.	Identified as Counsel in Amended MIP List	Entity is Former Client; Affiliate is Former Client, Current Client
Ropes & Gray LLP	Counsel	Entity is Current Client, Former Client; Affiliate is Current Client
Stroock & Stroock & Lavan LLP	Counsel	Current Client, Former Client
Shearman & Sterling LLP	Counsel	Current Client, Former Client
Simpson Thacher & Bartlett LLP	Counsel	Current Client, Former Client
Skadden, Arps, Slate, Meagher & Flom, LLP	Counsel	Entity is Current Client, Former Client; Affiliate is Current Client and Affiliates are Former Clients
Steptoe & Johnson, LCC	Counsel	Current Client, Former Client
Susman Godfrey LLP	Counsel	Former Client
White & Case LLP	Counsel	Current Client, Former Client
Willkie Farr & Gallagher LLP	Counsel	Current Client, Former Client
Cadwalader, Wickersham & Taft LLP	Counsel	Current Client
Debevoise & Plimpton LLP	Counsel	Current Client, Former Client
DLA Piper (Puerto Rico) LLC	Counsel	Affiliate is Current Client, Former Client
DLA Piper LLP (US)	Counsel	Affiliate is Current Client, Former Client
Lazard	Financial Advisor	Affiliate is Current Client, Former Client
O'Melveny & Myers LLP	Counsel	Current Client, Former Client
Weil, Gotshal & Manges LLP	Counsel	Current Client, Former Client; Affiliate is Current Client
Jones Day	Counsel	Current Client, Former Client
Kramer Levin Naftalis & Frankel LLP	Counsel	Current Client
Morrison & Foerster, LLP	Counsel	Current Client
Wollmuth Maher & Deutsch LLP	Counsel	Former Client

**CERTIFICATE OF SERVICE**

I hereby certify that, on this same date, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, which will send notifications of such filing to all CM/ECF participants in this case.

/s/ Katuska Bolaños Lugo  
Katuska Bolaños Lugo